

In re the Application of:

Tomoaki MASUDA et al.

Confirmation No.: 9906

Serial Number: 10/006,790

Group Art Unit: 2871

Filed: December 4, 2001

Examiner: Dung T. NGUYEN

For:

OPTICAL COMPENSATING FILM, POLARIZING PLATE AND A LIQUID

CRYSTAL DISPLAY USING THE SAME

Atty. Docket No.: 020589

Customer No.: 38834

AMENDMENT UNDER 37 C.F.R. 1.114

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

April 24, 2006

Sir:

Further to the Amendment filed February 15, 2006 in response to the Office Action dated November 25, 2005, and further to the Advisory Action dated March 1, 2006, Applicants respectfully request that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.

A petition for a two-month extension of the time period for response and a Request for Continued Examination (RCE) are submitted with this paper.